

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 15605
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On March 19, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 1997 through 1999 in the total amount of \$3,712.

The taxpayer filed a timely protest. He did not request a hearing and did not submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

During the years in question, the taxpayer failed to file Idaho individual income tax returns even though Tax Commission records show he satisfied the requirements stated in Idaho Code § 63-3030 for filing Idaho tax returns. [Redacted]. [Redacted]. The taxpayer had not filed his federal returns for any of the years in question.

Idaho Code § 63-3045 (1)(a) states:

**63-3045. Notice of redetermination or deficiency -- Interest.**

(1)(a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Because the taxpayer did not file state income tax returns, the Bureau prepared provisional returns and issued a deficiency notice. The income amounts were taken from records retained by the Idaho Department of Labor and the Tax Commission. Withholding was identified and was credited against the resulting tax due.

The taxpayer responded with a letter from an accountant that the taxpayer signed. The letter stated that the taxpayer felt he was entitled to an additional exemption that had not been taken into consideration. The letter asked the Bureau to send a copy of any future correspondence to the accountant. However, neither the accountant nor the taxpayer furnished any new information and the taxpayer's file was transferred to the Legal/Tax Policy Division of the Tax Commission.

The Tax Appeals Specialist sent the taxpayer a letter advising him his file had been received in the Legal Division. A copy of that letter and a Power of Attorney form was sent to the accountant. Neither the accountant nor the taxpayer responded.

The taxpayer does not deny he met the Idaho filing requirements. Yet, he has not filed Idaho income tax returns for 1997 through 1999. In fact, the taxpayer has submitted nothing to the Tax Commission for any of the years at issue.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated March 19, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty,

and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$714	\$179	\$213	\$1,106
1998	948	237	210	1,395
1999	976	244	145	<u>1,365</u>
			TOTAL	<u>\$3,866</u>

Interest is computed through February 28, 2002.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]  
[Redacted]

Receipt No.[Redacted]

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ADMINISTRATIVE ASSISTANT 1